

Matthew's Form 1099-B from Broker One reported gross proceeds. His Form 1099 from Broker Two reported net proceeds. Matthew's Form 1040 and Capital Loss Carryover Worksheet from 2003 show that he had a \$450 short-term loss and a \$325 long-term loss that he can carry over to his 2004 return.

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).
► Use Schedule D-1 to list additional transactions for lines 1 and 8.

Name(s) shown on Form 1040

OMB No. 1545-0074

2004

Attachment
Sequence No. 12

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2					
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)					
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-5 of the Instructions					6 ()
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)					7